

IRELAND IS ESTABLISHED TODAY

MARY McSINNEY
SAYS SHE EXPECTS TO
BE KILLED ON RETURN

(International News Service)

WASHINGTON, Dec. 11.—When I return to Ireland, I expect to go to my shroud, The Black and Tan will exert every effort to kill me," Miss Mary McSweeney, sister of the martyred Lord Mayor of Cork, calmly made this statement today.

Future plans for the two Irish women while they remain in the United States will be decided today on the arrival of Harry Boland, secretary to Eamon De Valera, president of the Irish republic.

Look for Bloody Week-End.

(International News Service)

LONDON, Dec. 11.—With martial law in force over a wide area of southwestern Ireland today, public opinion here and throughout Britain looked today with extreme anxiety toward strife-torn Ireland and early dispatches from Dublin, telling of the tense atmosphere throughout Erin, seemed like a rumbling of an approaching storm. A week-end of bloodshed is looked for.

May Take in Dublin.

(International News Service)

DUBLIN, Dec. 11.—Early extension of the martial law zone in Ireland was predicted here today. Opinion is general that Dublin will be included in the proclaimed area by the end of the year. Ireland, it is remembered, a vast armed camp and the atmosphere is charged with tension.

**COLONEL HARVEY TALKS
FOREIGN POLICY WITH
THE PRESIDENT-ELECT**

(The Associated Press)

MARION, Dec. 11.—Colonel Harvey, publisher, today conferred with President-elect Harding on a new American foreign policy, including the formation of an Association of Nations.

**BILLION DOLLAR
CORPORATION IS
NOW A REALITY**

(United Press)

CHICAGO, Dec. 11.—America's new billion dollar export corporation to pull the country's foreign trade out of a rut was formed today. Bankers, farmers and industrial leaders meeting here voted to organize a corporation under the Federal Reserve Act. The corporation will have an authorized capital of one hundred million dollars and be capable of expanding to \$1 billion.

**PLANT FOR MAKING
BOMBS DISCOVERED
IN A DUBLIN SHOP**

(The Associated Press)

DUBLIN, Dec. 11.—A plant for the manufacture of bombs was discovered in a bicycle shop here today, police seizing large quantities of ammunition and arresting three men, two wounded.

without detriment to his health, in an eight-hour day.

Any workman who thinks he helps his class by doing less than a fair day's work is an enemy of his class and of his country, and should be classed with balking mules, not with intelligent men.

Any employer on the other hand, that seeks with false "open shop" arguments to destroy the unions is an enemy of employers and of the country. No sheep ever killed a

way for Indians to open up is by the resistance when they try to market it. It is hard for a man on a diet of water and salt to live.

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way for Indians to open up is by the resistance when they try to market it. It is hard for a man

THE HEMINGTONS

That's a name that goes with the name of the child of brilliant parents—especially mediocre.

So it goes with the Hemingtons. For three generations their family has produced brilliant inventors. The story of genius, handed down from son to son and on to grandson, began its first spark in 1810 when a young youth, having set his eyes on a rifle and being denied money to buy one, went into his father's blacksmith shop and made his own—the first Remington rifle.

That boy's descendants have made the Remington name known all over the earth. They have invented rifles, typewriters, farm implements, velocipedes, bicycles, automobiles, sewing machines and recently, phonograph improvements.

Remington is only one of tens of thousands of American names that have made "Yankee ingenuity" an international phrase.

The Scientific American credits Yankee ingenuity with creating six of the world's 10 greatest inventions of the last quarter century. The six are the airplane, electric furnace, moving picture, induction motor, linotype and electric welding. The other four are the Italian wireless, the British steam turbine and cyanide process, and the automobile which originated in France and Germany.

Be proud of Yankee ingenuity—and prouder still that it is always ahead of the times. There was Nathaniel Briggs of New Hampshire, who took out the first American patent for a washing machine in 1797, and James C. McLean of New Jersey, who patented the first American piano in 1786. Today there are Americans inventors thinking in terms of the year 2000.

THE BARBER POLE

Slowly the barber pole, "sign of the shaving shop," is disappearing. Before it goes, let's learn how it originated. It is an old business—barbering. Ezekiel, who wrote one of the prophetic books of the Old Testament, speaks of it. The barber was an institution of note in the days of ancient Greece. He flourished mightily in the middle ages in Europe.

And he encroached a bit both on the surgeon and the dentist. That caused a strife that did not end until the French revolution. Until then the barber "let blood" and drew teeth. From that practice came his sign, intended to let the public know that the artist could "breath a vein" as well as shave a beard.

The spiral ribbons of the barber pole were used to indicate the bandages used before and after letting blood. And, years and years ago, the ball on the top of the pole was a copper basin with a gap on one side. That was placed about the customer's neck while being lathered to save his clothes from being soiled.

The basin is extinct, the blood letting over, and barber poles themselves are not so prominent as once they were. But who will say that the barber's sign doesn't stick out like a drug store on a wet and stormy night?

ABOUT A POEM

In regarding what Editor C. O. Connington calls "Sparkman's dream of the hold-up and Fitzgerald's nightmare of a reply," the Deland News makes the following introductory remarks:

"The controversy over the Sparkman-Fitzgerald letter, which letter 'never existed,' according to one of the parties of the first part, has gone from the subject to the ridiculous. What is the vivid story which made its appearance first in Sparkman's paper, the Daytona Morning Journal, of an attempted hold-up of J. L. Church, in an effort to secure the latter whilst Fitzgerald's friends claim they know is not now in Jacksonville, but lies in a Deland vault, as a cloak to prove perjury over one of the parties of the first part if he does not continue to 'be good.' It will be remembered that the Volusia county grand jury 'sat on' this letter about three weeks, and finally hatched out an indictment charging Fitzgerald with criminal libel, and which indictment is now being held over him while the court recesses."

Hankins says:

We have just received a fresh shipment of Pampin toilet preparations. You will find them in both stores.

HANKINS DRUG CO.
STORES—2

right on passing when he passes his neighbor's house.

"There are between 12 and 15 miles of snow in the minimum," says that distinguished scientist, Theodore Roosevelt.

Why did man pick a date two months to live on?

Mrs. Homer had just returned from her long delayed vacation.

"Homer," she began, "how in the world did our parent learn to say 'Feed the baby,' when we never have had a child in the house?"

H. Homer being a wiser husband than poker player, began a discourse having for his subject the habit of cats howling in the backyard at night and his remarks about their not being fed.

"The children in this town," postcards a kid-about tourist, "are so dirty that a mother frequently goes into the street and washes the faces of half a dozen children before finding her own."

"Whiskers will never return to manly faces," declares an Atlanta, Ga., scientist, "until women lose their fear of bacteria, or long for early death."

What, you may hasten to inquire, has woman's fear got to do with man's whiskers? Everything! Since the ladies have learned that a man can carry a million disease germs in one charliechaplin mustache and a few millions in a grandfather beard they have shown a decided inclination for shaving the shaven face.

When the lordly male had to choose between whiskers and kisses he yelled for the razor.

But this was needless slaughter of facial foliage. The bay might have been saved, so asserts the Atlanta scientist. All that is necessary is bathing.

"Boil your whiskers," advises the learned scientist.

Soak 'em in hot water just before calling on your best girl.

Then pin a card within ready-reading view, something like this:

MY WHISKERS ARE BOILED

Absolutely No Longer

Another, and equally famous scientist, rises to point out that modern woman owes her "soft, small mouth" to the fact that women "centuries ago ceased to sally forth in the forest and chew up gnaw bones as delicate tid-bits."

Gather you all the summer bloom. The garden's glory, the field's perfume:

Make them a mountain above my tomb.

And they gladden no more than they bring me gloom.

BARGAINS: — DUNN BROS.—1 man's bicycle, almost new, can be bought for \$38; 1 man's bicycle, two months old, a high value at \$27; New Juvenile bicycles, \$25 to \$40. A. R. C. Washing Machines, \$155; Electric Heaters, \$11.75 and \$12. DUNN BROS. 167-12-1-12.

The term "gay" was first used in chemistry in the sixteenth century.

It is 1000 feet above sea level, surrounded by mountains, and has a cool climate.

Whether it rains or not would certainly be more comfortable to others.

Why spoil the day for the folks at home with your noisy growl? Why waste on your primitive noiseless your dynamism, gusto and spirit of inspiration of civilization?

It would be a treat if we could always look as pleasant as we try to be when we are on dress-parade. These temporary assumptions of decent moods on our part produce an agreeable reaction on our own nature.

To laugh and look happy helps one to be happy. Then take off your frown and throw away your grinch.

This is one of the good things about going out. It compels us for a time, at least, to give our decent traits the right of way.

Perhaps this is one reason why we are so sensitive to the opinions of others. It is one of nature's ways to keep us livable.

For people are not livable when they are off key. Life was not meant to be a discord, but a harmony. Shut off the lamentations, stop and be cheerful. The world needs an occasional Jeremiah, but he was never meant to monopolize the seats of the prophets.

It is not wrong to be happy. It is just wrong not to be happy. Therefore, brighten up, or as the Bible puts it: "Rejoice moreover." That means that even when our joys are "three-fourths pain," the joy part should lead off.

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It is not wrong to be happy. It is just wrong not to be happy. Therefore, brighten up, or as the Bible

Metropolitan Company Settles, to Open Endorsement Season

Statistics of Sales for Opening Number

Metropolitan Company has adhered to its regular promotional routine, and is on the way to the opening number of the Florida Performance of the Auditorium. President E. A. Johnson and General Manager James Hines of the Florida Division have just decided upon this year's appearance.

Miss Sparkes has an international reputation as a soprano. The New York Herald is referring to her work in New York not long ago, said:

"It is not often that opera singers appear to good advantage in the more difficult realms of recital, but Miss Sparkes is one of the exceptions."

Miss Sparkes is said to be equally at home in recital, concert or oratorio. It was after considerable thought that the management decided upon Miss Sparkes' appearance as the opening number. They concluded, however, that this community would prove their complete appreciation of so high class an attraction. This will certainly prove to be a long to be remembered event by the cultured and refined, who improve the opportunity to be present. Miss Sparkes' regular fee for a one night appearance is \$500. Doubtless this occasion will be looked forward to with interest and anticipation by the people of the Triple Cities.

Miss Lenora Sparkes, the distinguished and popular prima donna soprano of the Metropolitan Opera company, is a native of Bristol, England, where she began her musical studies. Later she won two scholarships at the Royal College of Music, London, and afterward continued her work with the eminent Signor Vassolini in Florence. Upon her return to England she at once entered upon a highly successful concert career. She was engaged for many of the important English festivals and sang in all the standard operas, in addition to giving numerous recitals in London and the principal cities in the provinces. While singing to Dr. Hans Richter, the Halle-conductor in Manchester, she was persuaded by the famous Wagnerian conductor to sing in the "Ring" cycle at the Royal Opera, Covent Garden. This was a step contrary to her own plans, for she had intended to devote her time to concert work only, but her success in the new field was so pronounced that before the end of her first season she was also under contract to sing at the Metropolitan Opera House, New York, and she has remained with the latter organization ever since. King summer engagements at various theaters throughout.

Miss Sparkes has given several performances in concert engagements, and her record in Aeolian Hall, New York, would prove that she is even more brilliant on the concert stage than in opera. She has been in special demand for festival appearances and among her most important ones have been those of Ann Arbor, Mich., Boston, Mass., Syracuse, N. Y., Marion, Ga., Charlotte, N. C., Columbia, S. C., Reading, Pa., and Detroit. She sang with the New York Philharmonic, Chicago Symphony, Minneapolis, New Haven and Russian Symphonies, and is now engaged for social, choral and orchestral appearances in a good list of the larger cities during the season of 1920-21.

Miss Sparkes' voice is lyric soprano of exquisite quality, feminine, pure in tone and of extensive range, and her personality is of a nature so gracious and alluring, that she is able to win her audience even before she sings. Her repertoire in oratorio includes all the better known works, as well as many modern compositions. In this form, and her recital programs are chosen with a fine taste and discretion. In speaking of a recent appearance of Miss Sparkes in New York, the Americans of that city say:

The lyric beauty of her voice was never in doubt. It is a voice of delicate texture and of limpid quality. She was not only successful in songs that asked for tenderness and pathos, or gravity and tragedy, but also in those that called for dramatic intensity, fervor and warmth. The singing of Miss Sparkes was made the more enjoyable because of the distinctiveness of her enunciation.

Mr. and Mrs. C. C. Mendenhall of Woodstock, Ohio, with their little daughter, Winona, have arrived by automobile and are now looking for quarters.

THE BREAKERS

Among recent visitors of the hotel are Mr. and Mrs. W. C. Tracy, who are here from Mr. Daniels, M.D., and are pleasantly domiciled at 225, Peninsula drive.

At the high school building in Seabreeze on Thursday evening, December 16th, there will be played a basket ball game between the Commercial School team and the Daytona Beach team. It will be a live contest and all are invited.

Dr. D. H. Rutter, the beloved pastor of the Community Methodist church, is a very busy man these days. He is secretary of the St. John River Methodist Conference, which meets on January 12th at DeLand. Bishop E. G. Richardson, formerly of one of the New York conferences and one of the new Bishops recently elected, will preside. Dr. Rutter is now engaged in sending out packages of report blanks to every pastor belonging to this conference. This, in addition to his pastoral duties, keeps him stepping, in spite of the fact that he is a very active and ambitious man of affairs.

THE BREAKERS

Recent arrivals at the Breakers include:

F. H. Tryon, Menden, Conn.

W. K. Schumek, Cincinnati, Ohio.

D. T. Davis, Jacksonville.

10-Pound Daughter Welcomed at Home Of Mayor Ramsey

The smile which L. W. Ramsey, mayor of Seabreeze, and member of the firm of Ramsey Bros. grocery at Daytona Beach is wearing today is chargeable to the fact that his friends are calling him "father" due to the birth of a 10-pound daughter, which Mr. and Mrs. Ramsey welcomed last evening at their home on Grandview avenue.

The event also makes U. S. Shelly a grandmother for the first time, and his dining honors with "Hammer" the mayor in the accomplishment.

The congratulations of their many friends are being extended the happy couple in the birth of their first child.

**HOTEL
BREAKERS**
ON THE OCEAN FRONT
Daytona Beach
Fine Dining Service
New High Class Management
W. D. HUNT

POLAR AERATED DISTILLED WATER

Pure as water can be made.
Delivered anywhere in Triple Cities.

Five gallons, or case
of six half gallons, for... 75c

PHONE 442

Lowe Bottling Works

DAYTONA BEACH CASINO

"The Amusement Center"

DANCING

Tuesday, Thursday, Saturday
Evenings.

Lunch Counter
Sea Shells and Curios

Bathing Fishing

Tackle for sale and rent.

Among recent visitors of the Auditorium were Mr. and Mrs. W. C. Tracy, who are here from Mr. Daniels, M.D., and are pleasantly domiciled at 225, Peninsula drive.

With reference to the change of ownership, President Shaw said:

"This club has remained ever since and its regular meetings since the time at the Auditorium ever since it was started. At the time this meeting was called a couple of weeks ago the Powers' Musical company had no option on the Auditorium for all of the month of December, including Sunday, the 12th. We sent them definitely that this company has now rendered its opinion and I have been assured by the management that the Auditorium will be ready for our use every Monday afternoon we may choose to use it. This gives our club a regular and permanent meeting place; and we I have concluded to better hold all of our meetings there, including the first one. This will avoid all confusion that might occur as to where our meetings will be held."

As yet President Shaw has not had replies from the tourist clubs of Jacksonville, Tampa, Miami, St. Petersburg and West Palm Beach, to which he wrote for data and information regarding the formation and maintenance of such organizations. He hopes to have answers in time to submit them to the meeting on Monday and to refer them to the committee who will then appoint a permanent organization, constitution and by-laws. He is very anxious for a large attendance at the first meeting as he feels it is very important that as many states start and perfect their permanent organizations at that time. It would be well for every tourist would at that time report to the secretary the name, with local address and also the state they are from with their permanent post office address.

Tuesday afternoon, between 2:30 and 5 o'clock, the officers and others interested in all the tourist organizations of the Triple Cities, whether state or national, are giving a general reception and get together meeting for special purposes at the comfortable and pleasant home of Mrs. Eddie Johnson Burge, Villa Marie. There will be introductions and refreshments, and all tourists are cordially invited.

At the same time this occasion will be utilized by the tourists from Michigan to get together for a conference and to make arrangements to perfect their state organization as soon as possible. The venerable George Van Pelt of Pontiac is the president and Mrs. F. A. Griswold of Lansing is the secretary of the Michigan contingent. Mrs. Eddie Johnson Burge is the Keweenaw president. J. H. Gaaflock is the New York president and M. G. Mason of the Vermont party.

Major and Mrs. W. H. Lewis of Mount Sterling, Ky., accompanied by their daughter, Mrs. Josephine Bradbury, and the latter's little child, are here for the winter and have found a pleasant apartment at 210 Peninsula avenue. Major Lewis takes a keen interest in public affairs and says the people of his locality are not disappointed with the election. In his opinion it is not the Democratic party that was defeated, but that it was more a personal rebuke for President Wilson. With many others Major Lewis hopes the new administration will see that Liberia Bonds are put at par and kept there.

There is a red dot contest between the "Red" and the "Green" of the Edward League of the Community Methodist church. Each side is going to see which can secure the most new members for this organization. Miss Helen Gary has been selected to lead the Reds. Each leader has chosen several wide-awake assistants, and the strife proves to be a hustling one all the way.

If you want help—try a classified.

FOR RENT FOR WINTER SEA-SON

Up to date Apartments in Seabreeze
THE AVALON THE AVON
ALBERT DIEM. Phone 574
Also two cottages opp. Princess
Isabella Hotel; 4 bedrooms, 2 baths,
every convenience.

FOR RENT Furnished, cot-
tages and apartments in Seabreeze. Also building
lots and cottages Telephone 574.

FOR SALE Dayton Beach
ALBERT DIEM, Dayton Beach

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Let us take time to the public

and have them know in what direction

we want them moved from our

state to be present Sunday afternoons

at 2:30 at the Auditorium.

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LETTERS FROM THE STATE

President of the Michigan Branch.

FROM PENNSYLVANIA TO DAYTON BEACH

Mr. and Mrs. Henry Phillips have

arrived for the winter from River

Palms, which is in the Seminole park

west of Whittier and east of 210 Pen-

scola drive. He says the former is in

the country type, covered the roof

shoulder on the middle road in the

country and are now getting \$1.25 for

their pictures instead of 50 cents

the price offered by the middle road.

Mr. Phillips says that Senator La Follette still has a good deal of strength

among the people of his state in spite

of the fact that he displaced himself

during the war and has since com-

menced the state to death.

We have had a resolution passed for

overviews and the people are very

well. Mr. La Follette keeps up his

his popularity, and this adds

to his influence.

He has been invited to speak at

the annual meeting of the

Michigan State Federation of Labor

which will be held in the Auditorium

on January 12th.

Mr. and Mrs. J. W. Steiger of Port

Wayne, Ind., have arrived for the winter

and are comfortably located at 210

Peninsula Avenue.

For Sale

27 Room House \$23,000.00

12 Apartment House \$21,000.00

Chloride Building \$18,000.00

Fine River Front Property \$12,000.00

New River Apartments \$4,500.00

Bungalow, Furnished \$4,000.00

Fine Business Location, Large

Store, Flat and Lot, Rent \$12,500.00

Store, Flat and Lot, Rent \$7,500.00

Bungalow on Ocean Front, \$10,000.00

Florida Realty Company

F. M. WILLIAMS

706 Main Street

Next to Post Office

Daytona Beach, Fla.

DAYTONA BEACH HOTEL

(Formerly the Ocean)

Invites the patronage of partic-

ularly people seeking the best

accommodations at reasonable

prices. Highest quality, scrupu-

lously prepared, clean, comfortable

and quiet surroundings.

PHONE 27

DAYTONA BEACH, FLA.

Among recent visitors of the Auditorium were Mr. and Mrs. W. C. Tracy, who are here from Mr. Daniels, M.D., and are pleasantly domiciled at 225, Peninsula drive.

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THE SUNDAY DINNER

INCREASE IN PRICE OF FOOD IN BERLIN CAUSES MANY STRIKES

(The Associated Press)

BERLIN, Dec. 11—Gradually increasing prices for food in Berlin have caused a corresponding increase in the demands of workmen for higher wages and strikes, or the threat of strikes, hang virtually over every business in the city.

Approximately 1,000,000 persons are reported unemployed in Germany, the majority of them in reduced circumstances, some facing starvation. Four months ago 284,181 women were seeking employment, according to the labor ministry's estimate, and it was announced 300,000 persons shortly would be out of work or on short-time, the latter being unable to earn enough to support themselves.

Nearly every municipality in Germany is occupied with the problem of providing work for unemployed and adjusting wage difficulties, in an effort to forestall the spread of strikes and further discontent.

The meat shops of Berlin are well stocked with choice cuts and have large supplies of imported cheese, oil, pickles and other viands, but, as winter advances, prices continue to go up and sales fall off. With nothing saved from summer wages, workmen are facing the problem of expenditures for fuel for heat and warm clothes, in addition to food and the fact that the pay of many falls short of meeting these expenses, has caused a spread of unrest.

Sporadic strikes already have occurred, not only in Berlin, but also in the provinces, and, while there has been no evidence that a general strike is probable, the situation is causing state and municipal governments much concern.

Proprietors of food shops say prices are higher than they were a year ago when nothing was being imported, because a vigilant watch is kept of smuggling and import duties now being paid, are necessarily added to the retail price of commodities. As a result they say only the very well-to-do and foreigners are able to buy imported stuffs.

Meat at 25 marks a pound, sausages

PERSON HOLDING POLICY IN LIFE COMPANY IS SUBJECT TO FIVE OR SIX TAXES, SAYS SPEAKER AT ANNUAL MEET-

(The Associated Press)

NEW YORK, Dec. 10.—A person holding a policy in any one of the American life insurance companies finds himself subject, indirectly, to the imposition of five, and perhaps six, federal taxes. E. K. Rhodes, vice president of the Mutual Benefit Life Insurance company, Newark, N. J., at its fourteenth annual convention told the Association of Life Insurance Presidents here today.

Although emphasizing the multiple taxation of life insurance, Mr. Rhodes argued that it is far better that insurance men shall sincerely and wholeheartedly co-operate with the government in finding a reasonable basis of taxation than that they should take an antagonistic position toward all plans that may be presented.

"What is the position of one who has sought insurance protection, in so far as federal taxes are concerned?" asked the speaker. "In the first place

at 20 to 26 and cheese 28 is still beyond the means of the average workman. Meat merchants say the average German can afford meat not often than once a week and he must buy cuts of the poorest quality.

With wages for skilled workmen ranging from 20 to 40 marks a day, and for common labor 25 marks, the food experts estimate the minimum cost of existence in Berlin. For a single man at 145 marks a week; for a man and wife, 214 marks a week; for man and wife and two children between seven and fourteen years, 289 marks. These prices have shown a gradual increase since February and it is expected will continue to rise during the winter.

While bread is still rationed, meat cards are no longer issued. It is said they are unnecessary because the people generally cannot buy at prevailing prices unless wages are greatly advanced. In spite of the well stocked shops, the meat supply is reported only half the amount on hand during the same months before the war.

he pays a tax at the rate of 10 per \$1,000 of insurance for the privilege of insuring his life. In the second place, he pays a premium tax upon so much of his insurance as is required to pay the premium rates for insurance. In the third place, the amount he pays as a premium is again taxed when it reaches the amount of which he is a member. In the fourth place, if the amount of an excess profits tax is applied by the courts, the premium is again taxed. In the fifth place, so much of his premium as is held by the company for contingencies is again taxed as a capital stock tax. In the sixth place, when the amount insured is paid to his estate it is again taxed."

"This is taxation with a vengeance. You insured in sought rooms, working still and going, in a transaction which he does not enter into for profit, but in which there can be no profit."

Devoting his attention further to a consideration of Federal taxes, Mr. Rhodes asked, "Is it to meet some of the most important criteria of sound economy of taxation? It does not bear equally upon different companies. It does not provide any certainty of income to the government. The amount tax is not easily determinable, and when determined, it is not as happens, a tax on net income. The tax is collected only at heavy expense to the government and to the companies."

"The income tax law applied to life insurance companies," Mr. Rhodes declared, "fails to meet some of the most important criteria of sound economy of taxation. It does not bear equally upon different companies. It does not provide any certainty of income to the government. The amount tax is not easily determinable, and when determined, it is not as happens, a tax on net income. The tax is collected only at heavy expense to the government and to the companies."

"It is not at all clear that it is for us life insurance companies are concerned the present law meets the constitutional requirements."

Mr. Rhodes took a definite stand in opposition to the theory that premiums should be taxed as income of the insurance companies.

SUGGEST CO-OPERATION

NEW YORK, Dec. 10—Co-operation of life insurance companies with the various state treasurers and insurance departments as a means for arriving at some uniform basis of taxation was suggested at the Association of Life Insurance Presidents here today by Thomas W. Blackkett of Duluth, Minn., secretary and director of the American Life Conference. "We have," said Mr. Blackkett, "as many as 57 varieties of tax methods in the 48 states, two territories and District of Columbia, and it is obvious that there is no time to deliberate about any single one of the varieties unless it is scientific to 'get whatever the existing is good.'"

If no method of co-operation were agreed, Mr. Blackkett pointed out, one could "raise and unreasonable tax" now in force affecting policyholders' interests be eliminated, but a plan of taking the companies could be formulated which would prove satisfactory both to the states and the insurance organizations.

Mr. Blackkett described some of the taxes as arbitrary, some as inequitable and others as unconstitutional and declared:

"Our business is based in some ways and for more purposes and with some unique importance than any other form of commercial activity in America. Life insurance companies are forced to pay to the states, cities, towns and states, as the college professor might say, income taxes based upon arbitrary methods of calculating income originally derived either by the state legislature or the treasury department at Washington, problems taxes likewise arbitrary and must be equitable, but easily computed, equitable taxes varying in form from direct taxes on capital to flat taxes and special taxes based upon the well-known railroad rate principle of collecting what the roads will bear. Income taxes levied upon the intrastate right of association for a specific purpose, and above that, ignoring the tractive principle upon which the roads are constructed and laid."

To this, Mr. Blackkett added numerous other methods of collecting taxes by unusual concoctions of state treasury agents.

For Workers
For Workers
For Workers

NO HOME OR BUSINESS
IS COMPLETE

STILL

All
Popular
Flavors

ORDER EARLY PLEASE

Deliveries Promptly Made

You don't need to worry about

Your Sunday Dinners

If you prefer

STILING'S ICE CREAM

TRIPLE CREAM
ICE CREAM COMPANY

SEDDON'S RESTAURANT

107 North Beach St., Opp. the G

SPECIAL SUNDAY CHICKEN

Served 12 to 2 and 5 to 7

Regular Meals, \$2.50

Good Cooking just like home

THE HAMPTON

The House of Hospitality

114 SOUTH PALMATE

The house is yours, it's yours to welcome you to all meals.

Dear friend and guest, come in.

The house is yours.

REGULAR DINNERS SERVED

12 to 2, and 6 to 8

Transients and Auto Parties Wel

WHERE TO DINE

at the

ROYAL PALACE CAFE

Music

BEDDON'S CAFE

11 Magnolia Avenue

Next to New Garage.

SPECIAL SUNDAY DINNER, 75c.

Roast Lamb or Chicken

W. H. SEDDON

The Browne Lodge

Mrs. E. M. Brown

Ridgewood and Volusia Aves.

DINNERS A SPECIALTY

SERVED 12 TO 1:30 DAILY, 50c.

Special Weekly Rates.

Transients Accommodated



Where Dining Is a Pleasure

The choicest from field, forest, orchard, ocean and stream await you at

Cattaneo's Grill

You are always sure of a splendid menu and perfect service. And the atmosphere is clean and inviting and suggestive of cheery good fellowship.

When you want a satisfying meal, come to

Cattaneo's Grill

MUSIC

THE MORGAN

European Plan

OPEN FOR THE SEASON

Steam Heat

Modern with every comfort and convenience.

Special Turkey Dinner

Sundays, 12:30 to 2.

A. W. STRANGE, PROP.

Cor. Volusia and Palmetto Aves. Tele. 110

RIDGEWOOD INN

MRS. J. W. FRESEE

Volusia, Cor. Ridgewood

REGULAR DINNERS

Daily, 11:30 to 1-50c. Sundays, 12 to 1-75c.

Special rates by the week and to families.

Transients accommodated.

Breakfasts, 6:30 to 8-50c.

Suppers, 5:30 to 6:45-50c.

IVY LANE HOTEL

A. C. Johnson, Mgr.

DINING ROOM NOW OPEN

to the Public.

Hours:

Breakfast, 7:30-9. Luncheon, 12:30-2.

Dinner, 6-7:30

SPECIAL SUNDAY DINNER, \$1.

Served 12:30-2

Widowed mothers
apply for aid.

Applications for aid under the terms of Chapter 1920 Laws of Florida, acts 1948, otherwise known as the Widowed Mother's Pensions Act. These applications have been investigated by the county superintendent officer and the writer, and approved by the board of public instruction, with the exception mentioned below.

The writer understood from you sometime ago that the county commissioners would have \$4,000 to prorate among those applying, and that this would be done during the month of January. We have therefore tried to pass this information along in order that those worthy might have an opportunity to apply before too late. Should other applications be received before the close of December, the same will be investigated and passed on to you in had disposition by the commissioners, along with others.

Those whose applications are accepted are:

Mrs. Gilda, 1 child, Port Orange.
Mrs. Ethel Atkinson, 2 children, Holly Hill.

Mrs. Phyllis Jones, 3 children, DeLand.

Mrs. Augustine Todd, 1 child, Enterprise.

Mrs. Katherine C. Brown, 1 child, Daytona.

Mrs. Sarah A. Bangs, 1 child, Port Orange.

Mrs. Anna Fromberger, 2 children, Daytona.

Mrs. Florida N. Johnson, 3 children, Port Orange.

Mrs. Dennis Rousseau, 4 children, New Smyrna.

Mrs. Mattie Gainey, 4 children, Kingston.

Mrs. Faunie M. Wodekin, 3 children, DeLand.

I also enclose the application of Mrs. Anna Capilli of Daytona who applies for aid for three children. The board of public instruction declined to approve this application on the ground that the applicant has a living husband who resides in the home whereas the statutes appear to make provision for widowed mothers only. However, we are able to state that this man is in a destitute condition. The latter is a perfect hookworm specimen and unable to work. The mother with the aid of the children have the living to make; we would therefore call the case to your attention. If your board can find a legal way to help these people, the help will be no means be amiss.

Previous to this time I have mailed the approved applications of Mrs. Christine Kuehne of Daytona, applying for aid for three children and Mrs. Virginia Middleton of Holly Hill applying for aid for four children.

The board of public instruction approved the application of Mrs. Middleton with the understanding at that time that total incapacity of the father, under the mother eligible, since, however, it has been discovered that the law provides only for widowed mothers, and while the spirit and intent of the law would probably include both the case of Mrs. Middleton and Mrs. Capilli, the board of public instruction considers it beyond its authority to approve these applications. The members of our board know Mr. Middleton's condition without any explanation, and if there is a legal way whereby aid may be granted to Mrs. Middleton, you may rest assured that it is a worthy cause.

Yours truly,
C. H. M. SHEPPARD,
Deputy Bd. Pub. Inst.

The Xmas gift your friends can't buy—Courson's Studio. 136-11-23-1f.

Likes "Nocturne"

BUT NOT HOOTCH

(Newspaper Enterprise Association.)
PORTLAND, Dec. 11—Sam Rand went to a friend's house for dinner. "How about a little nocturne, before dinner," said the friend. "All right, as long as there's no moonshining in it," retorted Sam.

"Make it a family Xmas—all exchange photographs." Courson's Studio. 136-11-23-1f.

Comparatively new in this country the Marcy duck, native of Russia, is fast making friends because of its quizzical nature.

**For High Class Real Estate
Rentals and Insurance**

See BURGMAN

15 Orange Avenue. Phone 352
Near Post Office

**Daytona's
Wonderful Beach**

The finest drive in the world is available 8 hours each day, 4 hours before and 4 hours after low tide. On the beach to the inlet and return by Port Orange.

Daytona's Wonderful Beach holds all Automobile World Speed Records.

Widowed mothers
apply for aid.

Photographs for Xmas—Courson's Studio. 136-11-23-1f.

Mr. and Mrs. G. M. Donath and daughter, Miss Mildred, of Waverly, Ill., arrived yesterday. With Mr. and Mrs. F. O. Brown, also of Waverly, they have secured the cottage at 207 Peninsula drive from the owner, W. H. Roder, for the winter.

We have just received fifty copies of "Top of the World," Ethel M. Dell's latest book. Dayton Book and Stationery Co. 136-12-11-1f.

Dr. G. A. Klock, major of the Medical Corps, National Guard of Florida, who is taking a six months' furlough, regular medical corps at Washington, is expected to return to Daytona Christmas Day, for a day stay, professional business calling him home at that time.

Friday Xmas Greeting Cards, at LeSeane's. 136-12-4-1f.

At the solicitation of County Commissioner J. A. Rolly, the Pindley Methods company have promised to ship their road machinery back to the Daytona district on Monday next and to rush work on the completion of the DeLand-Daytona-road. There is about three miles of surfacing yet to be done to complete the road.

CROWN BICYCLES with best equipment, \$45. DUNN BROS.

136-12-7-1f.

About one-fourth of the total county and state taxes were paid to Tax Collector Ostine in November the first month the books were open. The Florida East Coast Railway company made the biggest payment of all. A discount of two per cent is allowed if paid in November and one per cent if paid in December. The Board of County Commissioners, which was unable to draw warrants in payment of bills last month because of lack of funds, will probably be able to pay all bills this month, and then have money on hand. This will be good news to people who have done work for the county and were waiting for their money.

Florida Xmas Greeting Cards, at LeSeane's. 136-12-4-1f.

Members and friends of the Methodist Episcopal church are glad to welcome Miss Marian Brewster back again to Daytona and to church circles. Miss Brewster has again undertaken to sing at both the morning and evening services in this popular church, and this is a source of delight to all who remember how delightfully and inspiringly she sang last season.

Tomorrow she will sing "Come Ye Blessed" by Scott at the morning service and "Forever With the Lord" by Gounod in the evening. Many will be present to welcome and greet this favorite soloist.

Hot Rolls every morning at 7:30.

Phone 415-W. Reed's Home Bakery.

136-12-3-1f.

The Chas. F. Burman agency reports the sale of the A. K. Brokaw home on Palmetto avenue to Chas. Kost. Mr. Kost recently disposed of Turnbill Castle and will occupy his new purchase as a home.

TO LET

Ridgewood Avenue

Property

Well located, 8-room house, 2

baths, fireplace and furnace.

Everything furnished. Double

garage. Large lot. Rental

\$1300 for season.

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baths, fireplace and furnace.

Everything furnished. Double

garage. Large lot. Rental

\$1300 for season.

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Go to Church Tomorrow for Renewed Inspiration and Greater Faith in God and Your Fellow-Men

Rev. Reid S. MacArthur, D.D., LL.D.
President Baptist World Alliance,
Winter Pastor of
CALVARY BAPTIST CHURCH
SEABREEZE AND DAYTONA BEACH

Dr. MacArthur is probably the most widely known Baptist minister of the world. He is one of the outstanding political writers of the country.

SUNDAY SERVICES, TOMORROW, DEC. 12:
Engaging worship and sermon,
10:30 A.M.
Worship and sermon,
11:30 A.M.
Baptist
Coming Home into Harmony
Services, Thrift and Parish Church.
Everyone cordially invited to all the services of this church.
Calvary Baptist Church, by Board of Directors.

FIRST BAPTIST CHURCH

35 N. Palmetto Ave.
HOLMES S. HIGHTOWER, PASTOR

In Midst of an Encapsulate Campaign
THROT & JELKS, LEADERS

Sunday Program:

- 9:45: Bible School.
- 11:00: Third Service, John Stagg.
- 1:15: Mass meeting for women only.
Topic: "Woman As She Is and the Ideal."
- 4:30: B. Y. P. U.
- 7:30: Topic: "Great Service."

Community Methodist Episcopal Church DAYTONA BEACH

REV. D. H. RUTTER, PH. D., PASTOR

Dec. 12th.

Sunday School 9:45. Mr. W. J.
Vail, Superintendent.
A Young Married People's
Bible Class is challenging others.

Special message at all the services. Everybody will be welcome and welcomed.
Come to our first of ALL SERVICES—TOMORROW, DEC. 12, IN THE ABSENCE OF THE ADAM'S MESSAGE.

FIRST CONGREGATIONAL CHURCH Volusia and Palmate Streets

MINISTER, REV. W. L. LEWIS

Quartette Choir

We Welcome All Friends—Guests—Relatives—Neighbors—Businessmen—Business Women—Business Men.

SUNDAY SERVICES

9:30 A.M.—Worship and Sermon.
11:00 A.M.—Worship and Sermon. Topic: "Our Beliefs".
1:15 P.M.—Worship and Sermon. Topic: "Our Beliefs".

When Sunday Comes

On Sunday evenings we have a social hour from 7:30 to 8:30 p.m. followed by a short service.

All Welcome, Always

THE TOURIST CHURCH IN SEABREEZE

THE REV. DR. CHARLES FREDERIC COSS, MINISTER

A Church Which Seeks to Unite and Not Divide, To Break Down Walls of Partition, To Find a Common Basis of Faith and Fellowship.

Service at 11 O'Clock A.M.

METHODIST EPISCOPAL CHURCH CORNER OF PALMERY AND 1ST

D. STRATFORD SCAGGS, PASTOR

December 12

Services begin at 10:30

Sun. Insurance

Professor J. W. Lawrence at the organ.
Miss Marion Brewster, Soloist.
Mr. W. C. Smith, Organist.

ST. MARY'S EPISCOPAL CHURCH

St. Mary's Church, Corner South Ridgewood and Church Avenue.

REV. DR. ROBERT MCKAY, RECTOR

Services for the Third Sunday in Advent

11:00 A.M.—Worship and Sermon.
11:00 A.M.—Worship and Sermon.

ST. MARY'S MISSION, DAYTONA BEACH

Services are held every Sunday morning at 11:00 at the First Christian Church, Daytona Beach, Florida, separating the two buildings by a stone wall.

11:00 A.M.—Worship and Sermon.

11:00 A.M.—Worship and Sermon.

CHRISTIAN SCIENCE SERVICES

SUNDAY MORNING, 10:45

Sunday School, 9:30 A.M. Wednesday Evening, 6:00 P.M.
Meeting Room, 2 to 5 P.M. in Church Edifice, corner Palmetto
and Live Oak Avenue

EVERYONE CORDIALLY WELCOME

